

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK**

WAYNE J. HALL, REINA HERNANDEZ, and
FLORIDALMA PORTILLO, individually and on
behalf of all others similarly situated,

Plaintiffs,

v.

NASSAU COUNTY, DEPARTMENT OF
ASSESSMENT OF NASSAU COUNTY,
ASSESSMENT REVIEW COMMISSION OF
NASSAU COUNTY, and DOES 1-25,

Defendants.

Case No. 2:19-cv-000893

DECLARATION OF ROBERT MILES

I, Robert Miles, having personal knowledge of the facts stated herein, declare as follows:

1. I am a Deputy Assessor for the Nassau County Department of Assessment and was formerly a Deputy County Attorney in the Office of the Nassau County Attorney. I have personal knowledge of the matters stated herein and, if called upon, could and would competently testify thereto.

2. In 2018 Nassau County began the process of reassessing the assessed values for properties countywide (the “Reassessment”). The Reassessment was completed as of January 2, 2019 and the assessment roll became final on April 1, 2020.

3. Nassau County taxpayers have been paying property taxes based upon the Reassessment since November of 2020.¹ This includes property taxes due for school tax years 2020 and 2021 and general tax year 2021, generally referred to as the 2020-2021 tax year. The

¹ The normal deadline for payment of school taxes was extended from November to December due to the Covid-19 pandemic.

assessed values for the 2021-2022 tax year were updated as of January 2, 2020, and the assessment roll for that tax year will be finalized on April 1, 2021. School taxes will be due for the 2021-2022 tax year in November of 2021.

4. Due to the instability of Nassau County's real estate market caused by the COVID-19 pandemic, Nassau County Executive Laura Curran has paused property valuation updates for the 2022-2023 assessment roll so that the valuations for 2021-2022 determined under the Reassessment will remain in effect for the 2022-2023 tax year.

5. Nassau County has no plans or intention to revert the current County Assessment system to the system in effect prior to the Reassessment, including the prior practice of failing to assess properties on a regular basis or resuming the pre-Coleman practice of assessing properties based on construction costs determined in 1938.

6. I am not aware of any proposed legislation that would revert the County Assessment system to the system in effect prior to the Reassessment.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: March 31, 2021



Robert Miles